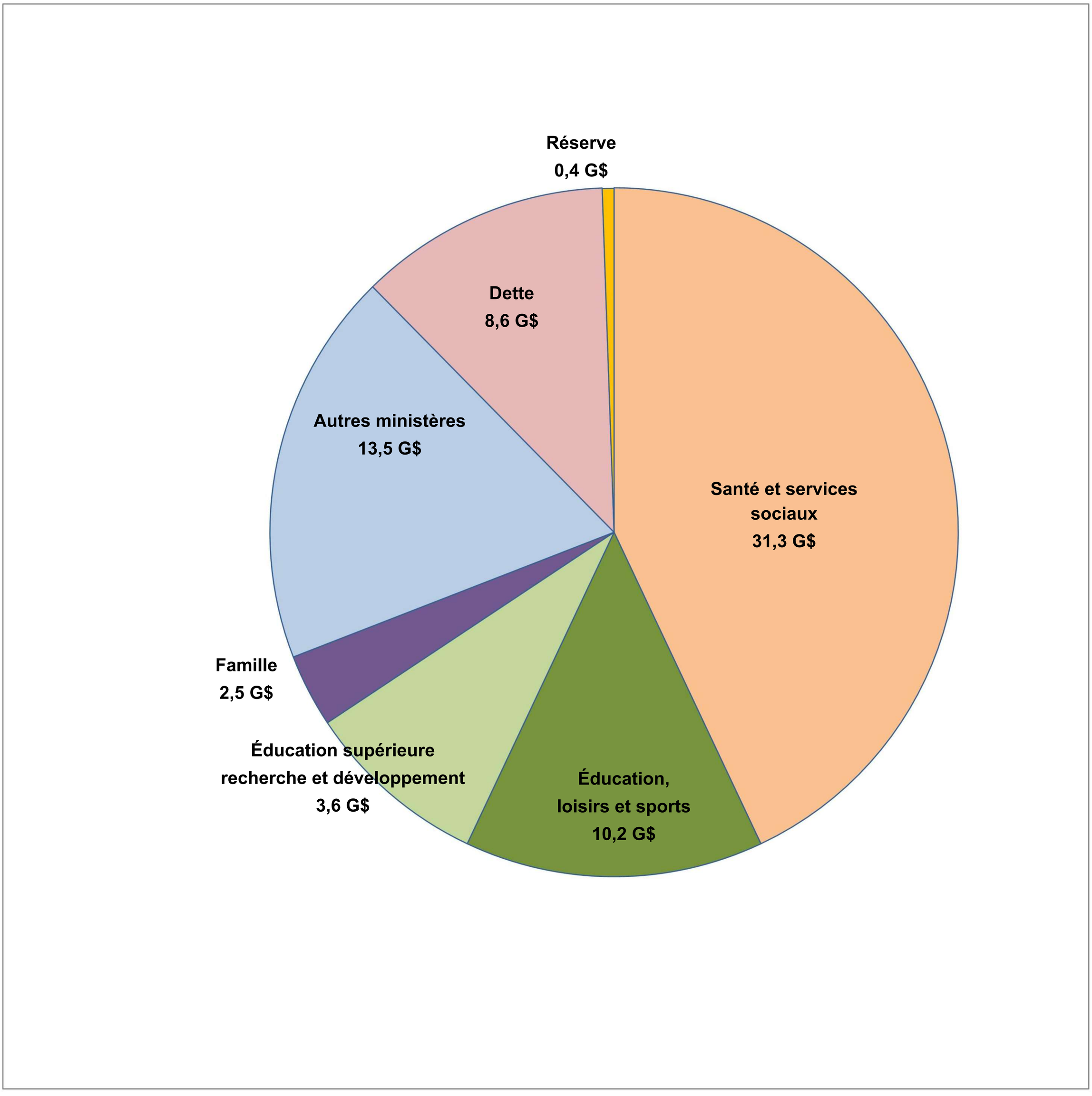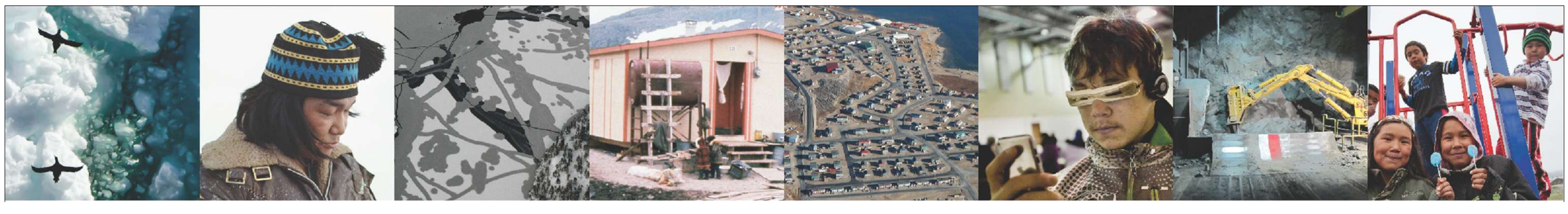Ventilation des dépenses